

**Holy Hour Is Scheduled**  
 Columbus, O. — (NC) — The third annual public Holy Hour, under the sponsorship of the Columbus Holy Name Society, will be held in Red Bird Stadium on October 17. It has been announced by Msgr. Robert F. Cobern, Holy Name director.

**Mission Bishops**



Two American-born missionaries of the Society of the Divine Word have been appointed mission bishops in New Guinea. Bishop-elect Stephen Appelhans (left) of Spearville, Kan., has been named Vicar-Apostolic of East New Guinea. Bishop-elect Leo Arkfeld (right) of Panama, Iowa, becomes Vicar-Apostolic of Central New Guinea.

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CANADA'S TAX AND FAMILY AID COMPARED WITH U. S. TAX  
**FAMILY ALLOWANCES IN CANADA AID LOW-INCOME GROUPS**  
 By J. F. WILLIAMS

INCOME	MAN, WIFE		NO CHIL.	MAN, WIFE		CHILD.	MAN, WIFE & CHIL.	
	Canada	U.S.		Canada	U.S.		Canada	U.S.
\$2000	Tax Allowance Difference	\$63.00	\$98.40	\$9.00	\$216.00	\$00.00	\$00.00	\$00.00
\$2500	Tax Allowance Difference	\$174.00	\$177.50	\$207.00	\$106.00	\$00.00	\$384.00	\$00.00
\$3000	Tax Allowance Difference	\$291.00	\$252.00	\$216.00	\$110.00	\$00.00	\$384.00	\$00.00
\$4000	Tax Allowance Difference	\$530.25	\$396.00	\$458.25	\$3.00	\$97.20	\$386.25	\$00.00
\$5000	Tax Allowance Difference	\$783.00	\$536.40	\$706.50	\$242.25	\$237.60	\$630.00	\$00.00
\$7500	Tax Allowance Difference	\$1481.25	\$912.00	\$1391.25	\$490.50	\$613.20	\$1301.25	\$314.00

What effect has the family allowance on the income taxes of the benefiting parent? Under the law governing the allowance it is taken for granted in the computation of federal income taxes that each family entitled to an allowance actually receives it. The allowances themselves are not subject to tax, and do not have to be added to the year's taxable income. If the parent has not applied for the family allowance to which he and his children are entitled, then the family is out of pocket for that amount.

TAKE A FATHER with an income of \$3,000 a year and who has three children whose ages are five, seven and nine years. As a married man, the father first of all deducts \$1,500 exemption from his \$3,000 salary. From the remaining \$1,500 he deducts \$300, this being the \$100 exemption for each of his three children. That leaves him with a net taxable income of \$1,200, and from this he is permitted to deduct certain other sums such as church and other charitable donations, medical expenses etc. If these other deductions came to \$150 there would be left a taxable income of \$1,050.

Under the existing schedule of tax rates in Canada this father then would pay to the federal treasury the sum of \$219 as his tax for the year.

But against this the family allowance check which the mother receives each month from the federal government for the well-being of the children in this case the family allowance cheque each month is \$5 for the five year old child, \$6 for the seven year old child, and \$7 for the nine year old child. This comes to a total of \$216 for the year, or \$3 less than the family has paid in taxes.

WHILE IT IS the father who pays the income tax it is the mother who receives the family allowance check, for the government considers that the mother is in a better position to understand the needs of the children and to see to the best application of the benefits arising from the allowance.

A comparison between the Canadian system of taxation and family allowances and the United States tax schedule, with its exemptions for dependents, is presented in the adjoining table.

For the purposes of this comparison, the Canadian family is granted a \$150 deduction for charitable and medical expense; the ages of the three children are five, seven and nine; the ages of the six children are one, three, five, seven, nine and eleven. The U. S. tax is computed from the latest monthly withholding table. Of course no direct parallels can be drawn from the table, because of the difference in dollar values between the countries and the difference in standards of living. But it is clear that the Canadian system works to the advantage of lower-income people. Thus to a Canadian making \$2,000 a year, three children represent an advantage of \$272 per year and six children an advantage of \$447 per year against the tax obligations of his childless neighbor. A U. S. resident making \$2,000 per year and having six children, is only \$98.40 ahead of his childless neighbor.

TO A CANADIAN making \$5,000 a year, six children reduce his contribution to the Dominion government by \$337. A U. S. father with an income of \$5,000 and six children gets almost the same break over the childless citizen; his tax goes from \$537.40 to zero.

It can be seen that the Canadian and U. S. citizen emerge about even at one "diagonal" in the table. The \$2,500-per-year men with no children are treated about the same in both countries, so are the \$3,000-per-year men with three children and the \$4,000-per-year men with six children. At points above this diagonal, among those who are more prosperous, the U. S. citizen comes off better.

Prior to January, 1947, there was a cumbersome system of counterbalancing exemptions for dependent children against the amount of family allowances received.

The amendment to the Income Tax Act, which became effective in January, 1947, did away with this, but to the advantage there was added, in the view of some, a disadvantage in that the law as it now stands contains a certain amount of compulsion toward participation in the family allowance program.

Be that as it may, the present Canadian system seems to be working out well and there are few objections.

**Chinese War Refugees Aided By Big Reclamation Project**

Nanking — (NC) — Sponsored by Archbishop Paul Yu Phi, a land reclamation project to aid war sufferers is now nearing completion in Kiangsu province. The project is interlocked with a high school founded last year for war orphans.

With the aid of the Archbishop, the school was opened in Soochow for 150 boys and girls whose fathers had given their lives for their country during the war.

To support this school and to provide relief for refugees, it was decided to reclaim about 1,500 acres from Tai Hu Lake. On this land refugees could settle and grow rice. A grant for the project was given by the governmental committee for administering American relief supplies.

First an earthen dike more than two miles long had to be built. Last March 3,000 refugees, living in boats and in mat sheds, started work on it. A heavy storm early in July did great damage. Huge waves swept over the newly made embankment and flooded the fields where rice had already been planted. Losses are estimated at 200 tons of rice.

In spite of the setback, the dike is now being finished. About 400 refugee families will remain to cultivate the new fields.

Profits will go to these farmers and to the school for war orphans. With a prospective yield of six tons of rice per acre next year, the refugee families should have enough rice and decent housing, and the school in Soochow will be enabled to add elementary classes to its present secondary courses and to accept more students.

**CHURCH BACKS WOMEN'S ROLES**

Boston — (NC) — Catholicism has always recognized three great spheres in which women can work for their own and the world's salvation: as consecrated nuns, as founders of homes, or as persons seeking a career in the world. Bishop John J. Wright, Auxiliary of Boston declared at the national convention of the Daughters of Isabella here.

"To each of these spheres the women who choose it brings the same feminine qualities and instincts," Bishop Wright told the Catholic women's organization, as he stressed that under the circumstances of 20th century civilization the place which the Church has expected women to fill at all times. He spoke at a Mass in Holy Cross Cathedral formally opening the convention.

The Daughters of Isabella were also called upon by Archbishop Richard J. Cushing of Boston to aspire to unity of purpose and action at a special Mass in St. Clement's Eucharistic Shrine, Back Bay. Sixteen top national officers led by Mrs. Carolyn B. Manning of New Bedford, Mass., national regent, were among the members of the organization attending the pre-convention service.

He asked them to prevail on Catholic women to take advantage of their right to vote, warning of the threat of minority groups at the polling places.

**BORROWED DEATHBED**

St. Thomas of Villanova, the Archbishop of Valencia, who was the glory of the sixteenth century Church in Spain, both preached and practiced charity so thoroughly that at the time of his death he was practically the only poor person left in all Valencia. His only remaining possession was the bed on which he lay; but even that must be disposed of before he left the world. Calling the father to his bedside he entrusted him with this last piece of personal property, for the future use of prisoners. He then asked for, and received, permission to use the bed during the brief remainder of his life.

**One Fold, One Shepherd**

Men of all faiths are interested in the coming congress at Amsterdam which looks to a reunion of the many religious bodies of the world. Catholics are not attending. Catholics are forbidden by the Church to have part in the congress. Not because the Church is not interested in reunion. For the Church there can be no real approach to reunion until there is a sincere desire to return to the body of Christ's Church from which the other religious bodies have cut themselves off.

One Lord, one Shepherd. Catholics may well pray the prayer of Christ, that all may be brought back to the one Fold of Christ, to the one Fold over which Christ rules. May the grace of reunion find a ready response in the souls of all sincere men, to enable them to return to their Father's House.

**Nature Reveals God**

There is nothing natural in atheism. It does not come from nature, but from an unwillingness to interpret nature's message in a rational way. It does not come from the use of natural reasoning powers, but rather from their neglect or misuse. St. Paul upbraided the Romans of his day for not seeing in the wonders of nature the work of God. He upbraided them because they had ample opportunity to know God from His works, and misused that opportunity.

Faith is based on nature. Man can come to a knowledge of God and His attributes from studying nature; man comes to a better knowledge of God and His nature through God's great gift of supernatural revelation. So great, so compelling, is the sum total of reasons for belief in God that men naturally come to recognize atheism as proper to those only who have not used their reasoning powers, their powers of observation. Holy Scripture states the case clearly in the words of the psalm: "The fool hath said in his heart—there is no God." The man of wisdom, the man who is not a fool, uses his mind to know God as the Lord and Creator of all things.

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Fulda Meeting Set  
 Frankfurt, Germany — (NC) — The date of the German Bishops' annual meeting at Fulda has been set for August 21 to 26, according to a decision reached at a preliminary gathering here of the Metropolitan under the chairmanship of Cardinal Frings, Archbishop of Cologne.

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